

RECORDATION NO. 25376-A FILED

DEC 28 '04 1:00 PM

SURFACE TRANSPORTATION BOARD

ALVORD AND ALVORD
ATTORNEYS AT LAW
1050 SEVENTEENTH STREET, N.W.
SUITE 301
WASHINGTON, D.C.
20036
(202) 393-2266
FAX (202) 393-2156
E-MAIL alvordlaw@aol.com

ELIAS C. ALVORD (1942)
ELLSWORTH C. ALVORD (1964)

OF COUNSEL
URBAN A. LESTER

December 28, 2004

Mr. Vernon A. Williams
Secretary
Surface Transportation Board
Washington, D.C. 20423

Dear Mr. Williams:

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Assignment of Lease Agreement, dated as of December 27, 2004, a secondary document as defined in the Board's Rules for the Recordation of Documents.

The enclosed document relates to the Memorandum of Lease being filed with the Board under Recordation Number _____.

The names and addresses of the parties to the enclosed document are:

Assign^{or}: Fleet Capital Corporation
One Financial Plaza
Providence, RI 02903

Assign^{ee}: The Andersons, Inc.
480 West Dussel Drive
Maumee, OH 43537

Mr. Vernon A. Williams
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A description of the railroad equipment covered by the enclosed documents is:

15 railcars within the series AEX 8503 – AEX 9138

Also enclosed is a check in the amount of \$32.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return one stamped copy of the enclosed documents to the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'R. Alvord', with a long horizontal flourish extending to the right.

Robert W. Alvord

RWA/anm
Enclosures

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MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT

This MEMORANDUM OF ASSIGNMENT OF LEASE AGREEMENT ("Assignment") is made entered into as of December 27, 2004, by and between The Andersons, Inc., 480 W. Dussel Drive, Maumee, Ohio 43537 ("Assignor") and Fleet Capital Corporation, One Financial Plaza, Mail Stop RIDE 03710C Providence, Rhode Island 02903 ("Assignee").

WHEREAS, Assignor as Lessor and Jack Daniel Distillery, Lem Motlow Prop., Inc., as Lessee have heretofore entered into that certain Full Service Lease Agreement, dated effective August 30, 2004, and Rider Deal #R00312, dated effective August 30, 2004, (collectively, the "Lease") pertaining to the rail cars described therein ("Equipment"). Evidence of the Lease has been recorded with the Surface Transportation Board pursuant to 49 U.S.C. §11301 simultaneously with this Assignment and assigned recordation number _____.

NOW, THEREFORE, in consideration of the sum of Ten Dollars (\$10.00) in hand paid, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, Assignor hereby assigns to Assignee all right, title and interest of Assignor in, to and under the Lease; and Assignee accepts such assignment.

This Assignment may be executed in any number of counterparts, each executed counterpart constituting an original but altogether only one and the same assignment.

IN WITNESS WHEREOF, the parties have executed or caused this Assignment to be executed as of the day and year first written above.

[Signature Pages To Follow]

ASSIGNOR: THE ANDERSONS, INC.

By: Gary Smith
Gary Smith
Title: Vice President, Finance and Treasurer

STATE OF OHIO)
COUNTY OF LUCAS) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Gary Smith, Vice President, Finance and Treasurer of The Andersons, Inc., an Ohio corporation, who acknowledged that he being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Maumee, Ohio this 27th day of December, 2004.

Elizabeth J. Hall
Notary Public
My Commission Expires: _____

ELIZABETH J. HALL
Attorney at Law
Notary Public - State of Ohio
My Commission has no Expiration Date
Section 147.03 O.R.C.

ASSIGNEE: FLEET CAPITAL CORPORATION

By: Patricia Smith - Disu

Print Name: Patricia Smith-Disu
Vice President

Title: _____

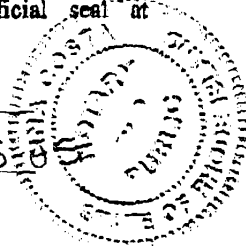
STATE OF Rhode Island
COUNTY OF Providence

)
) ss:

Before me, a Notary Public, in and for said county and state, personally appeared Patricia Smith-Disu the Vice President of Fleet Capital Corporation, who acknowledged that he/she being thereunto duly authorized, did sign the foregoing instrument in behalf of said corporation and by authority of its Board of Directors on behalf of the corporation and that the same is the free act and deed of said officer and of said corporation.

In Testimony Whereof, I have hereunto set my hand and official seal at Providence, Rhode Island this 20 day of December, 2004.

Dina Costa
Notary Public
My Commission Expires: 11-15-08



Jack Daniels Distillery R00312	
Stencil Number	Prior Stencil #
1 AEX 008503	ACFX097060
2 AEX 008550	ACFX097183
3 AEX 008557	ACFX097193
4 AEX 008561	ACFX097198
5 AEX 008564	ACFX097204
6 AEX 008570	ACFX097213
7 AEX 008573	ACFX097218
8 AEX 008589	ACFX097509
9 AEX 008598	ACFX097519
10 AEX 008607	ACFX097533
11 AEX 008617	ACFX097550
12 AEX 009100	ACFX098454
13 AEX 009133	ACFX097621
14 AEX 009135	ACFX097974
15 AEX 009138	ACFX097995

CERTIFICATION

I, Robert W. Alvord, attorney licensed to practice in the State of New York and the District of Columbia, do hereby certify under penalty of perjury that I have compared the attached copy with the original thereof and have found the copy to be complete and identical in all respects to the original document.

Dated: _____

12/28/04



Robert W. Alvord